IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Bharitkar et al.

Serial No.: 10/700,220 Filed via EFS on

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Cust. No.: 33123

For: SYSTEM AND METHOD FOR

AUTOMATIC MULTIPLE LISTENER ROOM ACOUSTIC CORRECTION WITH LOW FILTER ORDERS

Examiner: George Monikang

Art Unit: 2615

RESPONSE TO OFFICE ACTION AND REQUEST FOR RECONSIDERATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed January 10, 2008 in connection with the above-identified application, Applicant requests entry of this response and reconsideration of the application.

A complete listing of claims with their current status begins on Page 2 of this document.

Remarks begin on Page 8 of this document.